

Facility Name & ID Number Glen Oaks Nursing Home# 0022111 Report Period Beginning: 1/01/2001 Ending: 12/31/2001

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,
(must agree with license). Date of change in licensed bedsN/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>164</u>	Skilled (SNF)	<u>164</u>	<u>59,860</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>134</u>	Intermediate (ICF)	<u>134</u>	<u>48,910</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>298</u>	TOTALS	<u>298</u>	<u>108,770</u>	7

B. Census-For the entire report period.

	1	2	3	4	5	
	Level of Care	Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>15,605</u>	<u>523</u>	<u>3,888</u>	<u>20,016</u>	8
9	SNF/PED					9
10	ICF	<u>74,269</u>	<u>3,205</u>	<u>2,036</u>	<u>79,510</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>89,874</u>	<u>3,728</u>	<u>5,924</u>	<u>99,526</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed
bed days on line 7, column 4.) 91.50%

D. How many bed-hold days during this year were paid by Public Aid?

233 (Do not include bed-hold days in Section B.)E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)None

F. Does the facility maintain a daily midnight census?

YesG. Do pages 3 & 4 include expenses for services or
investments not directly related to patient care?YES ☒NO ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐NO ☒

I. On what date did you start providing long term care at this location?

Date started 12/01/75

J. Was the facility purchased or leased after January 1, 1978?

YES ☒Date 1/15/85NO ☐

K. Was the facility certified for Medicare during the reporting year?

YES ☒NO ☐

If YES, enter number

of beds certified 38 and days of care provided 1,652Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL ☒

MODIFIED

CASH* ☐CASH* ☐

Is your fiscal year identical to your tax year?

YES ☐NO ☒Tax Year: 10/31/01 Fiscal Year: 12/31/01

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

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Facility Name & ID Number Glen Oaks Nursing Home

0022111

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY	
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10
	A. General Services										
1	Dietary	355,601	77,881	6,870	440,352		440,352		440,352		1
2	Food Purchase		531,642		531,642	(22,015)	509,627	(637)	508,990		2
3	Housekeeping	245,178	85,318		330,496		330,496		330,496		3
4	Laundry	119,598	11,014	23,307	153,919		153,919		153,919		4
5	Heat and Other Utilities			216,035	216,035		216,035	9,060	225,095		5
6	Maintenance	114,622	58,890	98,143	271,655		271,655	38,045	309,700		6
7	Other (specify):*										7
8	TOTAL General Services	834,999	764,745	344,355	1,944,099	(22,015)	1,922,084	46,468	1,968,552		8
	B. Health Care and Programs										
9	Medical Director			18,430	18,430		18,430		18,430		9
10	Nursing and Medical Records	2,845,295	348,536	2,776	3,196,607		3,196,607	(115,596)	3,081,011		10
10a	Therapy		1,363	99,474	100,837		100,837	(16)	100,821		10a
11	Activities	74,859	11,196	2,380	88,435		88,435		88,435		11
12	Social Services	146,533		2,512	149,045		149,045		149,045		12
13	Nurse Aide Training					1,100	1,100		1,100		13
14	Program Transportation			1,010	1,010		1,010		1,010		14
15	Other (specify):*										15
16	TOTAL Health Care and Programs	3,066,687	361,095	126,582	3,554,364	1,100	3,555,464	(115,612)	3,439,852		16
	C. General Administration										
17	Administrative	177,899		378,638	556,537		556,537	(378,638)	177,899		17
18	Directors Fees										18
19	Professional Services			73,028	73,028	(39,815)	33,213	67,774	100,987		19
20	Dues, Fees, Subscriptions & Promotions			15,506	15,506		15,506	1,386	16,892		20
21	Clerical & General Office Expenses	474,104	44,991	43,603	562,698		562,698	69,166	631,864		21
22	Employee Benefits & Payroll Taxes			634,973	634,973	22,015	656,988	69,859	726,847		22
23	Inservice Training & Education			3,350	3,350	(1,100)	2,250	619	2,869		23
24	Travel and Seminar							1,528	1,528		24
25	Other Admin. Staff Transportation			14,513	14,513	(10,165)	4,348	3,385	7,733		25
26	Insurance-Prop.Liab.Malpractice			93,301	93,301		93,301	118	93,419		26
27	Other (specify):*										27
28	TOTAL General Administration	652,003	44,991	1,256,912	1,953,906	(29,065)	1,924,841	(164,803)	1,760,038		28
29	TOTAL Operating Expense (sum of lines 8, 16 & 28)	4,553,689	1,170,831	1,727,849	7,452,369	(49,980)	7,402,389	(233,947)	7,168,442		29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number

Glen Oaks Nursing Home

#0022111

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	D. Ownership											
30	Depreciation			191,537	191,537		191,537	141,192	332,729			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							423,043	423,043			32
33	Real Estate Taxes					39,815	39,815	197,778	237,593			33
34	Rent-Facility & Grounds			2,144,610	2,144,610		2,144,610	(2,144,610)				34
35	Rent-Equipment & Vehicles			8,722	8,722	10,165	18,887	11,101	29,988			35
36	Other (specify):*											36
37	TOTAL Ownership			2,344,869	2,344,869	49,980	2,394,849	(1,371,496)	1,023,353			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		186,275	12,546	198,821		198,821		198,821			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			163,152	163,152		163,152		163,152			42
43	Other (specify):* Non-Allowable			124,397	124,397		124,397	(124,397)				43
44	TOTAL Special Cost Centers		186,275	300,095	486,370		486,370	(124,397)	361,973			44
45	GRAND TOTAL COST (sum of lines 29, 37 & 44)	4,553,689	1,357,106	4,372,813	10,283,608		10,283,608	(1,729,840)	8,553,768			45

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

	1	2	3	
	Amount	Refer- ence	OHF USE ONLY	
NON-ALLOWABLE EXPENSES				
1 Day Care	\$		\$	1
2 Other Care for Outpatients				2
3 Governmental Sponsored Special Programs				3
4 Non-Patient Meals				4
5 Telephone, TV & Radio in Resident Rooms				5
6 Rented Facility Space				6
7 Sale of Supplies to Non-Patients				7
8 Laundry for Non-Patients				8
9 Non-Straightline Depreciation				9
10 Interest and Other Investment Income	(105,204)	32		10
11 Discounts, Allowances, Rebates & Refunds				11
12 Non-Working Officer's or Owner's Salary				12
13 Sales Tax	(781)	43		13
14 Non-Care Related Interest				14
15 Non-Care Related Owner's Transactions				15
16 Personal Expenses (Including Transportation)				16
17 Non-Care Related Fees				17
18 Fines and Penalties				18
19 Entertainment	(66)	43		19
20 Contributions	(4,850)	43		20
21 Owner or Key-Man Insurance				21
22 Special Legal Fees & Legal Retainers				22
23 Malpractice Insurance for Individuals				23
24 Bad Debt	(52,788)	43		24
25 Fund Raising, Advertising and Promotional	(13,977)	43		25
26 Income Taxes and Illinois Personal Property Replacement Tax	(46,650)	43		26
27 Nurse Aide Training for Non-Employees				27
28 Yellow Page Advertising	(2,836)	43		28
29 Other-Attach Schedule See Attached Schedule F	(95,987)			29
30 SUBTOTAL (A): (Sum of lines 1-29)	\$ (323,139)		\$	30

OHF USE ONLY						
48		49		50		51
						52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

	1	2	
	Amount	Reference	
31 Non-Paid Workers-Attach Schedule*	\$		31
32 Donated Goods-Attach Schedule*			32
33 Amortization of Organization & Pre-Operating Expense			33
34 Adjustments for Related Organization Costs (Schedule VII)	(1,406,701)		34
35 Other- Attach Schedule			35
36 SUBTOTAL (B): (sum of lines 31-35)	\$ (1,406,701)		36
(sum of SUBTOTALS 37 TOTAL ADJUSTMENTS (A) and (B))	\$ (1,729,840)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.
(See instructions.)

	1	2	3	4	
	Yes	No	Amount	Reference	
38 Medically Necessary Transport.		X	\$		38
39					39
40 Gift and Coffee Shops		X			40
41 Barber and Beauty Shops		X			41
42 Laboratory and Radiology		X			42
43 Prescription Drugs		X			43
44 Exceptional Care Program		X	83,924	Ln39,C02	44
45 Other-Attach Schedule		X			45
46 Other-Attach Schedule		X			46
47 TOTAL (C): (sum of lines 38-46)			\$ 83,924		47

SEE ACCOUNTANTS' COMPILATION REPORT

Glen Oaks Nursing HomeID# 0022111Report Period Beginning: 1/01/2001Ending: 12/31/2001

NON-ALLOWABLE EXPENSES		Amount	Reference	Sch. V Line
1	Adj. Mgt. Co. Medical Supplies "A" To Cost	\$ (86,127)	10	1
2	Adj. Mgt. Co. Medical Supplies "Other" To Cost	(29,469)	10	2
3	Adj. Mgt. Co. Food To Cost	(637)	2	3
4	Non-Allowable Professional Fees	(4,007)	19	4
5	Defer 2001 Painting and Decorating	(8,181)	6	5
6	Amortization of 2001 Deferred Maintenance	34,883	6	6
7	Patient Clothing	(2,449)	43	7
8				8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	Total	(95,987)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Glen Oaks Nursing Home# 0022111

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(637)	0	0	0	0	0	0	0	0	0	0	(637)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	9,060	0	0	0	0	0	0	0	0	9,060	5
6	Maintenance	26,702	0	11,343	0	0	0	0	0	0	0	0	38,045	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	TOTAL General Services	26,065	0	20,403	0	0	0	0	0	0	0	0	46,468	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(115,596)	0	0	0	0	0	0	0	0	0	0	(115,596)	10
10a	Therapy	0	0	0	0	(16)	0	0	0	0	0	0	(16)	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	TOTAL Health Care and Programs	(115,596)	0	0	0	(16)	0	0	0	0	0	0	(115,612)	16
	C. General Administration													
17	Administrative	0	0	(378,638)	0	0	0	0	0	0	0	0	(378,638)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(4,007)	0	31,966	39,815	0	0	0	0	0	0	0	67,774	19
20	Fees, Subscriptions & Promotions	0	0	1,386	0	0	0	0	0	0	0	0	1,386	20
21	Clerical & General Office Expenses	0	0	47,693	21,473	0	0	0	0	0	0	0	69,166	21
22	Employee Benefits & Payroll Taxes	0	0	69,859	0	0	0	0	0	0	0	0	69,859	22
23	Inservice Training & Education	0	0	619	0	0	0	0	0	0	0	0	619	23
24	Travel and Seminar	0	0	1,528	0	0	0	0	0	0	0	0	1,528	24
25	Other Admin. Staff Transportation	0	0	3,385	0	0	0	0	0	0	0	0	3,385	25
26	Insurance-Prop.Liab.Malpractice	0	0	118	0	0	0	0	0	0	0	0	118	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	TOTAL General Administration	(4,007)	0	(222,084)	61,288	0	0	0	0	0	0	0	(164,803)	28
29	TOTAL Operating Expense (sum of lines 8,16 & 28)	(93,538)	0	(201,681)	61,288	(16)	0	0	0	0	0	0	(233,947)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Glen Oaks Nursing Home# 0022111

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	D. Ownership													
30	Depreciation	0	0	31,287	109,905	0	0	0	0	0	0	0	141,192	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	(105,204)	0	42,085	486,162	0	0	0	0	0	0	0	423,043	32
33	Real Estate Taxes	0	0	11,028	186,750	0	0	0	0	0	0	0	197,778	33
34	Rent-Facility & Grounds	0	0	0	(2,144,610)	0	0	0	0	0	0	0	(2,144,610)	34
35	Rent-Equipment & Vehicles	0	0	11,101	0	0	0	0	0	0	0	0	11,101	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	TOTAL Ownership	(105,204)	0	95,501	(1,361,793)	0	0	0	0	0	0	0	(1,371,496)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(124,397)	0	0	0	0	0	0	0	0	0	0	(124,397)	43
44	TOTAL Special Cost Centers	(124,397)	0	0	0	0	0	0	0	0	0	0	(124,397)	44
	GRAND TOTAL COST													
45	(sum of lines 29, 37 & 44)	(323,139)	0	(106,180)	(1,300,505)	(16)	0	0	0	0	0	0	(1,729,840)	45

Facility Name & ID Number Glen Oaks Nursing Home# 0022111

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	100.00 %	GlenBridge Nursing & Rehabilitation Centre, Ltd	Niles	SEE ATTACHED SCHEDULE A		
		GlenCrest Nursing & Rehabilitation Centre, Ltd	Chicago			
		Glen Elston Nursing & Rehabilitation Centre, Ltd	Chicago			
		GlenShire Nursing & Rehabilitation Centre, Ltd	Richton Park			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
1	V		\$			\$	\$
2	V	From Page 6A	378,638	Glen Health and Home Management, Inc.	A	272,458	(106,180)
3	V						
4	V	From Page 6B	2,144,610	Glen Oaks Real Estate and Development, L.L.C.	B	844,105	(1,300,505)
5	V						
6	V	From Page 6C	89	Therapy Masters, Inc.	C	73	(16)
7	V						
8	V			OWNERSHIP REFERENCE:			
9	V			A: Sidney Glenner - 100.00 % through attribution			
10	V			B: Sidney Glenner - 60.00 % (constructively)			
11	V			C: Sidney Glenner - 60.00 % and Barry Ray 40.00 %			
12	V						
13	V						
14	Total		\$ 2,523,337			\$ 1,116,636	\$ * (1,406,701)

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing Home# 0022111Report Period Beginning: 1/01/2001Ending: 12/31/2001

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	17 Management Fees	\$ 378,638	Glen Health and Home Management, Inc.	A	\$	\$ (378,638)
16	V	5 Utilities		Glen Health and Home Management, Inc.	A	9,060	9,060
17	V	6 Repairs and Maintenance		Glen Health and Home Management, Inc.	A	11,343	11,343
18	V	19 Professional Fees		Glen Health and Home Management, Inc.	A	31,966	31,966
19	V	20 Licenses, Permits and Inspection		Glen Health and Home Management, Inc.	A	1,386	1,386
20	V	21 Clerical		Glen Health and Home Management, Inc.	A	47,693	47,693
21	V	22 Employee Benefits and Payroll		Glen Health and Home Management, Inc.	A	69,859	69,859
22	V	23 Training and Education		Glen Health and Home Management, Inc.	A	619	619
23	V	32 Amortization of Mortgage Cost		Glen Health and Home Management, Inc.	A	2,561	2,561
24	V	25 Auto Expenses		Glen Health and Home Management, Inc.	A	3,385	3,385
25	V	26 Insurance		Glen Health and Home Management, Inc.	A	118	118
26	V	30 Depreciation		Glen Health and Home Management, Inc.	A	31,287	31,287
27	V	32 Interest		Glen Health and Home Management, Inc.	A	39,524	39,524
28	V	33 Real Estate Taxes		Glen Health and Home Management, Inc.	A	11,028	11,028
29	V	35 Equipment and Vehicle Rental		Glen Health and Home Management, Inc.	A	11,101	11,101
30	V	24 Travel		Glen Health and Home Management, Inc.	A	1,528	1,528
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 378,638			\$ 272,458	\$ * (106,180)

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing Home# 0022111Report Period Beginning: 1/01/2001Ending: 12/31/2001

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)
15	V	21 Bond Fees	\$	Glen Oaks Real Estate and Development, L.L.C.	B	\$ 2,500	\$ 2,500
16	V	21 Office Supplies		Glen Oaks Real Estate and Development, L.L.C.	B	18,973	18,973
17	V	30 Depreciation		Glen Oaks Real Estate and Development, L.L.C.	B	109,905	109,905
18	V	32 Interest Expense		Glen Oaks Real Estate and Development, L.L.C.	B	504,554	504,554
19	V	32 Interest Income		Glen Oaks Real Estate and Development, L.L.C.	B	(26,068)	(26,068)
20	V	32 Amortization of Mortgage Costs		Glen Oaks Real Estate and Development, L.L.C.	B	7,676	7,676
21	V	33 Real Estate Taxes		Glen Oaks Real Estate and Development, L.L.C.	B	186,750	186,750
22	V	34 Rental Income	2,144,610	Glen Oaks Real Estate and Development, L.L.C.	B		(2,144,610)
23	V	19 Professional Fees		Glen Oaks Real Estate and Development, L.L.C.	B	39,815	39,815
24	V						
25	V						
26	V						
27	V						
28	V						
29	V						
30	V						
31	V						
32	V						
33	V						
34	V						
35	V						
36	V						
37	V						
38	V						
39	Total		\$ 2,144,610			\$ 844,105	\$ * (1,300,505)

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing Home# 0022111Report Period Beginning: 1/01/2001Ending: 12/31/2001

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒

YES

☐

NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1	2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V	Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	10a Therapy	\$ 89	Therapy Masters, Inc.	C	\$	\$ (89)	15
16	V	10a Therapy		Therapy Masters, Inc.	C	73	73	16
17	V							17
18	V							18
19	V							19
20	V							20
21	V							21
22	V							22
23	V							23
24	V							24
25	V							25
26	V							26
27	V							27
28	V							28
29	V							29
30	V							30
31	V							31
32	V							32
33	V							33
34	V							34
35	V							35
36	V							36
37	V							37
38	V							38
39	Total		\$ 89			\$ 73	\$ * (16)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing Home # 0022111 Report Period Beginning: 1/01/2001 Ending: 12/31/2001

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	100.00 %	106,792	13	22.00 %	Salary	\$ 33,208	Ln 17, Col 1	1
2	Barry Ray	Vice President	Administrative	0.00 %	57,210	9	23.00 %	Salary	17,790	Ln 17, Col 1	2
3	David Glenner	Vice President	Administrative	0.00 %	80,094	9	23.00 %	Salary	24,906	Ln 17, Col 1	3
4											4
5											5
6			See Schedule B								6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 75,904		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing Home# 0022111 Report Period Beginning: 1/01/2001 Ending: 2/31/2001

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

Name of Related Organization Glen Health & Home Management, Inc.
 Street Address 5454 West Fargo Avenue
 City / State / Zip Code Skokie, IL 60077
 Phone Number (847) 674-5454
 Fax Number (847) 674-8311

B. Show the allocation of costs below. If necessary, please attach worksheets.

1	2	3	4	5	6	7	8	9	
Schedule V Line Reference	Item	Unit of Allocation (i.e., Days, Direct Cost, Square Feet)	Total Units	Number of Subunits Being Allocated Among	Total Indirect Cost Being Allocated	Amount of Salary Cost Contained in Column 6	Facility Units	Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	419,563	5	\$ 38,195	\$ 99,526	\$ 9,060	1
2	6	Repairs and Maintenance	Patient Days	419,563	5	47,817	99,526	11,343	2
3	19	Professional Fees	Patient Days	419,563	5	134,756	99,526	31,966	3
4	20	License, Permits and Inspection	Patient Days	419,563	5	5,844	99,526	1,386	4
5	21	Clerical	Patient Days	419,563	5	201,055	99,526	47,693	5
6	22	Employee Benefits and Payroll	Patient Days	419,563	5	294,500	99,526	69,859	6
7	23	Training and Education	Patient Days	419,563	5	2,609	99,526	619	7
8	32	Amortization of Mortgage Cost	Patient Days	419,563	5	10,795	99,526	2,561	8
9	25	Auto Expenses	Patient Days	419,563	5	14,271	99,526	3,385	9
10	26	Insurance	Patient Days	419,563	5	498	99,526	118	10
11	30	Depreciation	Patient Days	419,563	5	131,894	99,526	31,287	11
12	32	Interest	Patient Days	419,563	5	166,618	99,526	39,524	12
13	33	Real Estate Taxes	Patient Days	419,563	5	46,491	99,526	11,028	13
14	35	Equipment and Vehicle Rental	Patient Days	419,563	5	46,797	99,526	11,101	14
15	24	Travel	Patient Days	419,563	5	6,440	99,526	1,528	15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25	TOTALS				\$ 1,148,580	\$		\$ 272,458	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing Home# 0022111

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1 Name of Lender	2 Related**		3 Purpose of Loan	4 Monthly Payment Required	5 Date of Note	6 Amount of Note		7 Maturity Date	8 Interest Rate (4 Digits)	9 Reporting Period Interest Expense	10
		YES	NO				Original	Balance				
	A. Directly Facility Related											
	Long-Term											
1	American National Bank		X	Mortgage	\$500,000annual	12/16/96	\$ 9,200,000	\$ 6,700,000	12/01/2011	.0550	\$ 504,554	1
2	American National Bank		X	Amortization of mortgage costs							7,676	2
3											Mtge interest allocated from Mgt Co:	3
4											42,085	4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related						\$ 9,200,000	\$ 6,700,000			\$ 554,315	9
	B. Non-Facility Related*											
10											Interest Income Offset:	10
11											(131,272)	11
12												12
13												13
14	TOTAL Non-Facility Related						\$	\$			\$ (131,272)	14
15	TOTALS (line 9+line14)						\$ 9,200,000	\$ 6,700,000			\$ 423,043	15

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.

(See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.

(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number **Glen Oaks Nursing Home**# **0022111**Report Period Beginning: **1/01/2001**Ending: **12/31/2001****IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)****B. Real Estate Taxes**

<div style="border: 1px solid black; padding: 2px; display: inline-block;"> Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report. </div>																																
1. Real Estate Tax accrual used on 2000 report.		\$ 321,000	1																													
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		\$ 303,160	2																													
3. Under or (over) accrual (line 2 minus line 1).		\$ (17,840)	3																													
4. Real Estate Tax accrual used for 2001 report. (Detail and explain your calculation of this accrual on the lines below.)		\$ 311,000	4																													
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)		\$ 39,815	5																													
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ 106,410 For 19 95,96, Tax Year. (Attach a copy of the real estate tax appeal board's decision.)		\$ (106,410)	6																													
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		\$ 226,565	7																													
Real Estate Tax History:																																
Real Estate Tax Bill for Calendar Year:	<table border="1"> <tr><td>1996</td><td>301,089</td><td>8</td></tr> <tr><td>1997</td><td>303,074</td><td>9</td></tr> <tr><td>1998</td><td>305,668</td><td>10</td></tr> <tr><td>1999</td><td>312,804</td><td>11</td></tr> <tr><td>2000</td><td>303,160</td><td>12</td></tr> </table>	1996	301,089	8	1997	303,074	9	1998	305,668	10	1999	312,804	11	2000	303,160	12	<table border="1"> <tr><td colspan="2">FOR OHF USE ONLY</td><td></td></tr> <tr><td>13</td><td>FROM R. E. TAX STATEMENT FOR 2000 \$</td><td>13</td></tr> <tr><td>14</td><td>PLUS APPEAL COST FROM LINE 5 \$</td><td>14</td></tr> <tr><td>15</td><td>LESS REFUND FROM LINE 6 \$</td><td>15</td></tr> <tr><td>16</td><td>AMOUNT TO USE FOR RATE CALCULATION \$</td><td>16</td></tr> </table>	FOR OHF USE ONLY			13	FROM R. E. TAX STATEMENT FOR 2000 \$	13	14	PLUS APPEAL COST FROM LINE 5 \$	14	15	LESS REFUND FROM LINE 6 \$	15	16	AMOUNT TO USE FOR RATE CALCULATION \$	16
1996	301,089	8																														
1997	303,074	9																														
1998	305,668	10																														
1999	312,804	11																														
2000	303,160	12																														
FOR OHF USE ONLY																																
13	FROM R. E. TAX STATEMENT FOR 2000 \$	13																														
14	PLUS APPEAL COST FROM LINE 5 \$	14																														
15	LESS REFUND FROM LINE 6 \$	15																														
16	AMOUNT TO USE FOR RATE CALCULATION \$	16																														
See Attached Schedule G For Calculation of 2001 Real Estate Tax Accrual.																																

NOTES:

1. Please indicate a negative number by use of brackets(). Deduct any overaccrual of taxes from prior year.
2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.
This denial must be no more than four years old at the time the cost report is filed.

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2000 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2000 real estate tax costs, as well as copies of your real estate tax bills for calendar 2000.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2000 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2001 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2000 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Glen Oaks Nursing Home COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0022111

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-3400 FAX #: (312) 634-5518

A. Summary of Real Estate Tax Costs

Enter the tax index number and real estate tax assessed for 2000 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2000.

(A)	(B)	(C)	(D) <u>Tax</u> <u>Applicable to</u> <u>Nursing Home</u>
<u>Tax Index Number</u>	<u>Property Description</u>	<u>Total Tax</u>	
1. <u>04-02-202-033-0000</u>	<u>270 Skokie Highway, Northbrook IL</u>	<u>\$ 70,939.16</u>	<u>\$ 70,939.16</u>
2. <u>04-02-202-038-0000</u>	<u>270 Skokie Highway, Northbrook IL</u>	<u>\$ 232,220.99</u>	<u>\$ 232,220.99</u>
3. <u>See attached schedule for home office allocation</u>		<u>\$ 59,795.55</u>	<u>\$ 11,028.00</u>
4. _____	_____	\$ _____	\$ _____
5. _____	_____	\$ _____	\$ _____
6. _____	_____	\$ _____	\$ _____
7. _____	_____	\$ _____	\$ _____
8. _____	_____	\$ _____	\$ _____
9. _____	_____	\$ _____	\$ _____
10. _____	_____	\$ _____	\$ _____
TOTALS		\$ <u>362,955.70</u>	\$ <u>314,188.15</u>

B. Real Estate Tax Cost Allocation:

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used)

C. Tax Bills

Attach a copy of the 2000 tax bills which were listed in Section A to this statement. Be sure to use the 2000 tax bill which is normally paid during 2001.

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 72,000 B. General Construction Type: Exterior Brick Frame Steel Number of Stories Three

C. Does the Operating Entity? ☐ (a) Own the Facility ☒ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☒ (a) Own the Equipment ☒ (b) Rent equipment from a Related Organization. ☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's ground: (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☒ NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____
3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Patient Care	98,518	1985	\$ 345,000	1
2	Allocated from Management Company:			22,140	2
3	TOTALS	98,518		\$ 367,140	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing Home

0022111

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

XI. OWNERSHIP COSTS (continued)**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar**

1	2	3	4	5	6	7	8	9	
Beds*	FOR OHF USE ONLY	Year Acquired	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation
4	298	1985		\$ 3,587,393	\$	30	\$ 119,580	\$ 119,580	\$ 2,032,858
5									
6	Alloc from								
7	Mgt Comp			400,981			10,264	10,264	
8	ScheduleJ								
Improvement Type**									
9	Leasehold Improvements	1980		7,274		65 months			7,274
10	Leasehold Improvements	1981		4,127		35 months			4,127
11	Sprinkler	1981		15,769		25			15,769
12	Ceiling - dining room	1982		3,621		10			3,621
13	Masonry - building	1982		15,200		10			15,200
14	Generator fixture	1982		7,967		10			7,967
15	Roofing	1983		28,000		10			28,000
16	Parking lot	1983		4,632		15			4,632
17	Painting	1983		14,000		5			14,000
18	Air-conditioner	1983		3,033		10			3,033
19	Leasehold Improvements	1984		40,296		10			40,296
20	Building Improvements	1985		28,578		10			28,578
21	Building Improvements	1986		14,578		10			14,578
22	Building Improvements	1987		7,225		10			7,225
23	Painting and decorating	1985		11,028		3			11,028
24	Sprinkler	1987		117,905		26	4,535	4,535	64,245
25	Building Improvements	1988		37,503		10			37,503
26	Building Improvements	1989		52,259		10			52,259
27	Building Improvements	1990		17,633		10			17,633
28	Building Improvements	1990		2,100		10			2,100
29	Building Improvements	1991		8,500		10	425	425	8,500
30	Building Improvements	1991		2,322		10	116	116	2,322
31	Building Improvements	1992		371,526	35,441	10	37,153	1,712	352,954
32	Building Improvements	1993		21,620	2,162	10	2,162		18,737
33	Building Improvements	1993		9,267		10	927	927	8,033
34	Building Improvements	1993		151,464	10,368	10	15,146	4,778	128,741
35									
36									

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete

See Page 12A, Line 70 for total

SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
37	Leaschold Improvements	1994	\$ 118,383	\$ 11,838	10	\$ 11,838	\$	\$ 90,510		37
38	Building Improvements	1995	20,792	2,079	10	2,079		13,861		38
39	New closets in rooms 150 and 180	1995	2,600	260	10	260		1,473		39
40	New 200 amp and 50 amp lines to activity room	1996	4,900	490	10	490		2,777		40
41	Construct office room in basement	1996	1,650	165	10	165		937		41
42	Roofing work	1996	95,112	9,511	10	9,511		53,895		42
43	Overbed tables	1997	3,537	354	10	354		1,652		43
44	Sprinklers	1997	8,367	837	10	837		3,906		44
45	Exiss observation system	1997	975	97	10	97		453		45
46	Fence post and rail	1997	1,885	188	10	188		877		46
47	Exhaust fan and stove	1997	8,143	814	10	814		3,800		47
48	Brick floor	1997	7,707	771	10	771		3,598		48
49	Wiring for telephones	1997	1,832	183	10	183		855		49
50	Fire alarm	1997	16,271	1,627	10	1,627		7,593		50
51	Piping	1997	821	82	10	82		383		51
52	Emergency lighting fixtures	1997	3,000	300	10	300		1,400		52
53	Wiring for exhaust fan	1997	1,610	161	10	161		752		53
54	Replacement door	1997	1,445	145	10	145		676		54
55	Therapy room	1997	6,116	612	10	612		2,856		55
56	Concrete	1997	895	90	10	90		420		56
57	Remodeling of physical and occupational therapy rooms	1997	268,920	26,892	10	26,892		125,496		57
58	Flooring	1997	585	58	10	58		271		58
59	Handrails: corner and bumper guards	1997	11,954	1,195	10	1,195		4,383		59
60	Fire alarm system improvements	1997	3,450	345	10	345		1,265		60
61	Ceiling tile	1997	3,985	398	10	398		1,461		61
62	New walls - therapy room	1997	2,982	298	10	298		1,093		62
63	Signs	1997	1,713	171	10	171		628		63
64	Electric service	1997	1,700	170	10	170		623		64
65	Chain link fence	1997	3,100	310	10	310		1,137		65
66	Dining room ceiling	1997	2,000	200	10	200		733		66
67	Balance air conditioning system	1997	24,290	2,429	10	2,429		8,906		67
68										68
69										69
70	TOTAL (lines 4 thru 69)		\$ 5,616,521	\$ 111,041		\$ 253,378	\$ 142,337	\$ 3,269,883		70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

STATE OF ILLINOIS

Page 12B

Facility Name & ID Number Glen Oaks Nursing Home

0022111

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 5,616,521	\$ 111,041		\$ 253,378	\$ 142,337	\$ 3,269,883	1
2	Video monitoring system	1997	1,932	193	10	193		708	2
3	Electric service	1998	3,250	325	10	325		1,192	3
4	Fire alarm system improvements	1998	2,625	263	10	263		963	4
5	Floor tiles	1998	3,598	360	10	360		1,320	5
6	Electrical work: install outlets, amp feeders	1999	16,737	1,674	10	1,674		4,463	6
7	Aquarium	1999	10,500	1,050	10	1,050		2,800	7
8	Hot water tanks	1999	5,132	513	10	513		1,369	8
9	Ceiling tiles	1999	2,689	269	10	269		717	9
10	Fabrication of 211 sleeves for fire dampers	1999	2,532	253	10	253		675	10
11	Two gold chandeliers	1999	4,193	419	10	419		1,118	11
12	Fire dampers installation	1999	5,083	508	10	508		1,355	12
13	Fire dampers installation	1999	1,641	164	10	164		438	13
14	Install new gas valves & gaskets on boiler	1999	4,173	417	10	417		869	14
15	Install new motor in water heater	1999	2,397	342	10	240	(102)	600	15
16	Install security cameras	1999	3,109	311	10	311		648	16
17	Furnish, wire & install lights in the main dining room	2000	2,640	264	10	264		396	17
18	Install 2 fan coils, water piping, drain & insulation	2000	4,300	430	10	430		645	18
19	Install new chiller	2000	1,925	192	10	192		288	19
20	Install handrails, wall bumpers & rubber cove base	2000	14,570	1,457	10	1,457		2,186	20
21	Install handrails, wall bumpers & rubber cove base	2000	5,904	590	10	590		885	21
22	Install corner guards	2000	1,616	162	10	162		243	22
23	Vinyl tiles & rubber cove base	2000	1,875	187	10	187		281	23
24	Electrical work	2000	30,000	3,000	10	3,000		4,500	24
25	Install metal partition walls with drywall	2000	3,280	328	10	328		492	25
26	Generator installation	2000	3,610	361	10	361		541	26
27	Relaminate bedside units and closet doors	2000	3,200	320	10	320		480	27
28	Install 6 circuits for new dialysis room	2000	3,485	348	10	348		523	28
29	Electrical project	2001	32,903	1,645	10	1,645		1,645	29
30	2 dura glide 3000 single door packages	2001	11,408	570	10	570		570	30
31	Nurses station with solid surface counter tops	2001	9,180	459	10	459		459	31
32	78 custom built-in wardrobes with sliding doors	2001	13,650	682	10	682		682	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 5,829,658	\$ 129,097		\$ 271,332	\$ 142,235	\$ 3,303,934	34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation		
1	Totals from Page 12B, Carried Forward		\$ 5,829,658	\$ 129,097		\$ 271,332	\$ 142,235	\$ 3,303,934		1
2	Elevator shaft exterior brick	2001	11,980	599	10	599		599		2
3	Remove lobby wall and install ceiling	2001	12,508	625	10	625		625		3
4	New ceiling and lighting project	2001	14,758	738	10	738		738		4
5	82 custom built-in wardrobes with sliding doors	2001	18,749	937	10	937		937		5
6	Carpeting	2001	3,589	179	10	179		179		6
7	Wallcovering installation and painting project	2001	5,181	259	10	259		259		7
8	Concrete repairs on handicap and delivery ramp	2001	3,600	180	10	180		180		8
9	Tuckpointing	2001	2,500	125	10	125		125		9
10	Paneling	2001	5,756	288	10	288		288		10
11	Nurses station with doors, counters and hanging chart units	2001	10,695	535	10	535		535		11
12										12
13										13
14	Allocated from Management Company -		31,920			3,320	3,320	18,188		14
15	See Attached Schedule K									15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25										25
26										26
27										27
28										28
29										29
30										30
31										31
32										32
33										33
34	TOTAL (lines 1 thru 33)		\$ 5,950,894	\$ 133,562		\$ 279,117	\$ 145,555	\$ 3,326,587		34

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Glen Oaks Nursing Home

0022111

Report Period Beginning:

1/01/2001

Ending:

12/31/2001

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 691,298	\$ 31,795	\$ 31,795	\$	10 years	\$ 272,874	71
72	Current Year Purchases	41,739	2,086	2,086		10 years	2,086	72
73	Fully Depreciated Assets	708,341	776	776		5,7,10years	708,341	73
74	Allocated from Management Company:	161,343		16,644	16,644		76,810	74
75	TOTALS	\$ 1,602,721	\$ 34,657	\$ 51,301	\$ 16,644		\$ 1,060,111	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	1991 Dodge Caravan	1995	\$ 27,331	\$	\$	\$	5 years	\$ 27,331	76
77	Patient Care	1996 Toyota Camry	1996	18,773	1,252	1,252		5 years	18,773	77
78										78
79	Allocated from Management Company:			14,827		1,059	1,059		12,573	79
80	TOTALS			\$ 60,931	\$ 1,252	\$ 2,311	\$ 1,059		\$ 58,677	80

E. Summary of Care-Related Assets

	1	2	
	Reference	Amount	
81	Total Historical Cost (line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 7,981,686	81
82	Current Book Depreciation (line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 169,471	82
83	Straight Line Depreciation (line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 332,729	83 **
84	Adjustments (line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 163,258	84
85	Accumulated Depreciation (line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 4,445,375	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92		\$	92
93			93
94			94
95		\$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

SEE ACCOUNTANTS' COMPILATION REPORT

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?

If NO, see instructions.

☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

**

8. List separately any amortization of lease expense included on page 4, line 34.

This amount was calculated by dividing the total amount to be amortized

by the length of the lease

N/A

N/A

N/A

9. Option to Buy:

☐

YES

☒

NO

Terms: N/A

*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?

☐ YES

☒ NO

16. Rental Amount for movable equipment: \$ 10,899

Description:

Copier \$6,050, Ice-maker \$1,860, Postage meter \$812, Management Co Allocation \$2,177

(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	<u>Administrative</u>	<u>1999 Toyota Camry</u>	\$ <u>326.00</u>	\$ <u>3,911</u>	17
18	<u>Administrative</u>	<u>2001 Chrysler Town</u>	<u>519.00</u>	<u>6,254</u>	18
19					19
20	<u>Allocated from Management Company:</u>			<u>8,924</u>	20
21	TOTAL		\$ <u>845.00</u>	\$ <u>19,089</u>	21

10. Effective dates of current rental agreement:

Beginning

Ending

11. Rent to be paid in future years under the current rental agreement:

Fiscal Year Ending

Annual Rent

12. /2002

\$

13. /2003

\$

14. /2004

\$

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	2. CLASSROOM PORTION:	3. CLINICAL PORTION:
		IN-HOUSE PROGRAM <input checked="" type="checkbox"/>	IN-HOUSE PROGRAM <input checked="" type="checkbox"/>
		IN OTHER FACILITY <input type="checkbox"/>	IN OTHER FACILITY <input type="checkbox"/>
		COMMUNITY COLLEGE <input type="checkbox"/>	HOURS PER AIDE _____
		HOURS PER AIDE _____	

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests		1,100		1,100
9	TOTALS	\$	\$ 1,100	\$	\$ 1,100
10	SUM OF line 9, col. 1 and 2 (e)	\$	1,100		

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$ _____

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	15
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	15

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.
SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	1,360	\$ 42,148	\$ 1,287	1,360	\$ 43,435	1
2	Licensed Speech and Language Development Therapist	Ln10a, Col 2	hrs		52	1,601		52	1,601	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln10a,Col 2&3	hrs		1,640	50,835	76	1,640	50,911	4
5	Physician Care	Ln 39, Col 3	visits		14	431		14	431	5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescripts				102,351		102,351	9
	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	Ln 39, Col 2					83,924		83,924	12
	Respiratory Therapy	Ln 10a, Col 3				4,890			4,890	
13	Other (specify): Radiology & Labrtry	Ln 39, Col 3				9,120			9,120	13
14	TOTAL			\$	3,066	\$ 109,025	\$ 187,638	3,066	\$ 296,663	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	\$ 2,027,413	\$ 2,857,392	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable- Patients (less allowance 62,456)	2,873,662	2,873,662	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	69,702	69,702	6
7	Other Prepaid Expenses	7,705	7,709	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): <u>Employee Loans Receivable</u>	3,110	3,110	9
10	TOTAL Current Assets (sum of lines 1 thru 9)	\$ 4,981,592	\$ 5,811,575	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		367,140	13
14	Buildings, at Historical Cost		3,988,374	14
15	Leasehold Improvements, at Historical Cost	1,430,507	1,962,520	15
16	Equipment, at Historical Cost	870,495	1,663,652	16
17	Accumulated Depreciation (book methods)	(1,374,522)	(4,445,375)	17
18	Deferred Charges		31,944	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify) <u>Deposits</u>	187,719	187,719	22
23	Other(specify): <u>Mortgage Costs (Net)</u>		191,261	23
24	TOTAL Long-Term Assets (sum of lines 11 thru 23)	\$ 1,114,199	\$ 3,947,235	24
25	TOTAL ASSETS (sum of lines 10 and 24)	\$ 6,095,791	\$ 9,758,810	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	\$ 183,855	\$ 183,855	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	273,161	273,161	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	198,685	198,685	30
31	Accrued Taxes Payable (excluding real estate taxes)	9,731	9,731	31
32	Accrued Real Estate Taxes(Sch.IX-B)		311,000	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	<u>See Attached Schedule E:</u>	1,894,887	454,684	36
37				37
38	TOTAL Current Liabilities (sum of lines 26 thru 37)	\$ 2,560,319	\$ 1,431,116	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable		6,700,000	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	TOTAL Long-Term Liabilities (sum of lines 39 thru 44)	\$	\$ 6,700,000	45
46	TOTAL LIABILITIES (sum of lines 38 and 45)	\$ 2,560,319	\$ 8,131,116	46
47	TOTAL EQUITY (page 18, line 24)	\$ 3,535,472	\$ 1,627,694	47
48	TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)	\$ 6,095,791	\$ 9,758,810	48

SEE ACCOUNTANTS' COMPILATION REPORT

*(See instructions.)

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 2,384,826	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 2,384,826	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	3,185,739	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(2,035,093)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 1,150,646	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 3,535,472	24

* Operating Entity Only

* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

STATE OF ILLINOIS

Page 19

Facility Name & ID Number Glen Oaks Nursing Home

0022111

Report Period Beginning: 1/01/2001

Ending: 12/31/2001

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

1			
	Revenue	Amount	
A. Inpatient Care			
1	Gross Revenue -- All Levels of Care	\$ 13,075,235	1
2	Discounts and Allowances for all Levels	(688,414)	2
3	SUBTOTAL Inpatient Care (line 1 minus line 2)	\$ 12,386,821	3
B. Ancillary Revenue			
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	213,527	6
7	Oxygen	263,978	7
8	SUBTOTAL Ancillary Revenue (lines 4 thru 7)	\$ 477,505	8
C. Other Operating Revenue			
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	140,301	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	63,678	19
20	Radiology and X-Ray	2,355	20
21	Other Medical Services	284,752	21
22	Laundry		22
23	SUBTOTAL Other Operating Revenue (lines 9 thru 22)	\$ 491,086	23
D. Non-Operating Revenue			
24	Contributions		24
25	Interest and Other Investment Income***	105,204	25
26	SUBTOTAL Non-Operating Revenue (lines 24 and 25)	\$ 105,204	26
E. Other Revenue (specify):****			
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Public Aid Bedhold	6,831	28
28a	Miscellaneous Income	1,900	28a
29	SUBTOTAL Other Revenue (lines 27, 28 and 28a)	\$ 8,731	29
30	TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)	\$ 13,469,347	30

2			
	Expenses	Amount	
A. Operating Expenses			
31	General Services	1,944,099	31
32	Health Care	3,554,364	32
33	General Administration	1,953,906	33
B. Capital Expense			
34	Ownership	2,344,869	34
C. Ancillary Expense			
35	Special Cost Centers	323,218	35
36	Provider Participation Fee	163,152	36
D. Other Expenses (specify):			
37			37
38			38
39			39
40	TOTAL EXPENSES (sum of lines 31 thru 39)*	\$ 10,283,608	40
41	Income before Income Taxes (line 30 minus line 40)**	3,185,739	41
42	Income Taxes		42
43	NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)	\$ 3,185,739	43

* This must agree with page 4, line 45, column 4.

** Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

*** See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.

Facility Name & ID Number **Glen Oaks Nursing Home**# **0022111**Report Period Beginning: **1/01/2001**Ending: **12/31/2001**

12/31/2001

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	4,098	4,377	\$ 140,745	\$ 32.16	1
2	Assistant Director of Nursing	2,934	3,054	77,280	25.30	2
3	Registered Nurses	45,421	49,242	1,141,303	23.18	3
4	Licensed Practical Nurses	2,315	2,710	53,144	19.61	4
5	Nurse Aides & Orderlies	116,925	123,585	1,166,066	9.44	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	2,325	2,524	32,826	13.01	8
9	Activity Director	1,789	2,037	19,460	9.55	9
10	Activity Assistants	6,951	7,270	55,399	7.62	10
11	Social Service Workers	9,827	10,538	146,533	13.91	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	5,886	6,564	61,386	9.35	14
15	Cook Helpers/Assistants	33,905	36,099	294,215	8.15	15
16	Dishwashers					16
17	Maintenance Workers	8,971	9,371	114,622	12.23	17
18	Housekeepers	32,748	34,715	245,178	7.06	18
19	Laundry	15,095	16,298	119,598	7.34	19
20	Administrator	2,790	3,079	85,042	27.62	20
21	Assistant Administrator	1,022	1,062	16,953	15.96	21
22	Other Administrative	1,612	1,612	75,904	47.09	22
23	Office Manager					23
24	Clerical	38,463	41,808	474,104	11.34	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	1,306	1,480	11,511	7.78	31
32	Other Health Care(specify)					32
33	Other(specify) <u>Ward Clerk</u>	18,232	19,100	222,420	11.65	33
34	TOTAL (lines 1 - 33)	352,615	376,525	\$ 4,553,689 *	\$ 12.09	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 6,870	Ln 1, Col 3	35
36	Medical Director	Monthly	18,430	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	2,095	Ln 10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	53	2,380	Ln 11, Col 3	44
45	Social Service Consultant	50	2,412	Ln 12, Col 3	45
46	Other(specify) <u>Medical Librarian</u>	12	681	Ln 10, Col 3	46
47	Religious Consultant	4	100	Ln 12, Col 3	47
48					48
49	TOTAL (lines 35 - 48)	119	\$ 32,968		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses		\$		50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)		\$		53

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing Home

XIX. SUPPORT SCHEDULES

A. Administrative Salaries				Ownership		D. Employee Benefits and Payroll Taxes			F. Dues, Fees, Subscriptions and Promotions	
Name	Function	%	Amount	Description	Amount	Description	Amount			
Sidney Glenner	Administrative	100.00 %	\$ 33,208	Workers' Compensation Insurance	\$ 58,467	IDPH License Fee	\$			
Barry Ray	Administrative	0.00 %	24,906	Unemployment Compensation Insurance	19,519	Advertising: Employee Recruitment	1,686			
David Glenner	Administrative	0.00 %	17,790	FICA Taxes	307,407	Health Care Worker Background Check	315			
Simcha Dachs	Administrator	0.00 %	85,042	Employee Health Insurance	61,525	(Indicate # of checks performed <u>45</u>)				
Nelly Arroyo	Asst. Administrator	0.00 %	16,953	Employee Meals	22,015	Employment Fees	500			
				Illinois Municipal Retirement Fund (IMRF)*		Illinois Council on Long Term Care Dues	11,426			
				Union Health and Welfare	84,830	Village of Northbrook Elevator Inspection	540			
				Union Pension Fund	30,919	Village of Northbrook Business License	335			
				Profit Sharing	60,381	Boiler Inspection, IDPA Facility License	704			
				401 K Match	5,179	Allocated from Management Company:	1,386			
				Uniform Allowance	591	Less: Public Relations Expense	(
				Employee Appreciation/Vaccination/Gifts	6,155	Non-allowable advertising	(
				Allocated from Management Company:	69,859	Yellow page advertising	(
TOTAL (agree to Schedule V, line 17, col. 1)				TOTAL (agree to Schedule V,	\$ 726,847	TOTAL (agree to Sch. V,	\$ 16,892			
(List each licensed administrator separately.)			\$ 177,899	line 22, col.8)		line 20, col. 8)				
B. Administrative - Other				E. Schedule of Non-Cash Compensation Paid to Owners or Employees				G. Schedule of Travel and Seminar**		
Description			Amount	Description	Line #	Amount	Description	Amount		
Management Fees (eliminated in Column 7)			\$ 378,638				Out-of-State Travel	\$		
TOTAL (agree to Schedule V, line 17, col. 3)			\$ 378,638				In-State Travel			
(Attach a copy of any management service agreement)										
C. Professional Services										
Vendor/Payee	Type		Amount							
Health Data Systems, Inc.	Computers		\$ 5,502							
Advanced Information Mgt.	Computers		1,468							
American Express Tax Services	Accounting		41,745							
Sachnoff & Weaver, Ltd.	Legal		10,317							
Berton I. Goldstein	Legal		650							
Personnel Planners, Inc.	Unemployment Consulting		1,640							
Littler Mendelson	Legal		3,058							
Commitment Consulting	A/R Collections		194							
Schiller, Klein & McElroy P.C.	Legal		7,297				Seminar Expense			
Frost, Ruttenberg & Rothblatt	Accounting		1,157							
TOTAL (agree to Schedule V, line 19, column 3)				TOTAL		\$	Allocated from Management Company:	1,528		
(If total legal fees exceed \$2500 attach copy of invoices.)			\$ 73,028				Entertainment Expense	(

* Attach copy of IMRF notifications
SEE ACCOUNTANTS' COMPILATION REPORT

****See instructions.**

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
 (See instructions.)

Amount of Expense Amortized Per Year													
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	FY1998	FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006
1	Painting & Decorating	1998	\$ 1,592	3years	\$ 266	\$ 530	\$ 530	\$ 266	\$	\$	\$	\$	\$
2	Painting & Decorating	1998	59,296	3years	9,883	19,765	19,765	9,883					
3	Painting & Decorating	1998	4,969	3years	828	1,656	1,656	829					
4	Repairs & Maintenance	1998	14,360	3years	2,393	4,787	4,787	2,393					
5	Painting & Decorating	1999	15,287	3years		2,548	5,096	5,096	2,547				
6	Painting & Decorating	2000	45,159	3years			7,527	15,053	15,053	7,526			
7	Painting & Decorating	2001	8,181	3years				1,363	2,727	2,727	1,364		
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 148,844		\$ 13,370	\$ 29,286	\$ 39,361	\$ 34,883	\$ 20,327	\$ 10,253	\$ 1,364	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Glen Oaks Nursing Home

STATE OF ILLINOIS

0022111

Report Period Beginning: 1/01/2001

Page 23

Ending: 12/31/2001

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union? Yes
- (2) Are there any dues to nursing home associations included on the cost report? Yes
If YES, give association name and amount. Illinois Council on Long Term Care \$11,426
- (3) Did the nursing home make political contributions or payments to a political organization? Yes If YES, have these costs been properly adjusted out of the cost report? Yes
- (4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? No If YES, what is the capacity? N/A
- (5) Have you properly capitalized all major repairs and equipment purchases? Yes
What was the average life used for new equipment added during this period? 10 years
- (6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. \$ 41,354 Line 10
- (7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? Yes If NO, attach a complete explanation.
- (8) Are you presently operating under a sale and leaseback arrangement? No
If YES, give effective date of lease. N/A
- (9) Are you presently operating under a sublease agreement? YES X NO
- (10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO X If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over N/A
- (11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. \$ 163,152
This amount is to be recorded on line 42 of Schedule V.
- (12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? No If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

- (13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? Yes
- (14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? No For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions
- (15) Indicate the cost of employee meals that has been reclassified to employee benefit: on Schedule V. \$ 22,015 Has any meal income been offset against related costs? No Indicate the amount. \$ N/A
- (16) Travel and Transportation
a. Are there costs included for out-of-state travel? No
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? No If YES, please indicate the amount of income earned from such a program during this reporting period. \$ N/A
c. What percent of all travel expense relates to transportation of nurses and patients? Yes
d. Have vehicle usage logs been maintained? Yes
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? No
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? Yes
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. \$ N/A
- (17) Has an audit been performed by an independent certified public accounting firm? No
Firm Name: N/A The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? N/A If no, please explain. N/A
- (18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? Yes
- (19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report? Yes
Attach invoices and a summary of services for all architect and appraisal fees.

Glen Oaks Nursing and Rehabilitation Centre, Ltd.

12/31/01

Provider I.D. # 0022111

SCHEDULE A

SCHEDULE VII. RELATED PARTIES

Part A. Col.3

3		
OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
Glen Oaks Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management Company
Therapy Masters	Skokie	Therapy company
Glen Care At Home, Ltd.	Skokie	Home Health agency
Glen Care Home Health, Ltd.	Skokie	Home Health agency
Glen Care Private Duty, Ltd.	Skokie	Home Health agency

See Accountants' Compilation Report

Glen Oaks Nursing and Rehabilitation Centre, LTD.

Provider # 0022111

12/31/2001

SCHEDULE B

SCHEDULE VII RELATED PARTIES

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

Name	Compensation Received From Other Nursing Homes				Total
	Glen Elston Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	GlenBridge Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	12,978	34,048	31,528	28,238	106,792
David Glenner	6,953	18,240	16,890	15,128	57,210
Barry Ray	9,734	25,536	23,646	21,179	80,094
Total compensation received from other Nursing Homes	29,664	77,824	72,064	64,544	244,096

See Accountants' Compilation Report

Glen Oaks Nursing and Rehabilitation Centre, Ltd.
Provider # 0022111
12/31/01

XIX. SUPPORT SCHEDULES

SCHEDULE C

C. Professional Services
Page 21

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Total Schedule V, Line 19, Col. 3	<u>73,028</u>
Allocated from Management Co.	
Sachnoff & Weaver, Ltd. - Legal Services	5,280
American Express - Accounting Services	22,635
Lasko & Kocol - Legal Services	814
Frost, Ruttenberg - Accounting Services	744
Schiller, Klein & McElroy - Legal Services	901
Chuhak & Tecson - Legal Services	349
Ross Hardies - Legal Services	216
Architectural Dynamics - Engineering Services	<u>1,028</u>
Total allocated from Management Co.	<u>31,966</u>
Allocated from Glen Oaks Real Estate & Development	
Mitchell Klein - Real Estate Tax Appeal	39,815
Reclass Mitchell Klein Real Estate Tax Appeal For Reduction	-39,815
Non-allowable Professional Fees:	
Sachnoff & Weaver, Ltd.	-3,813
Commitment Consulting	<u>-194</u>
Total Non-allowable Professional Fees	<u>-4,007</u>
 Total adjustments page 21, Sch C.	 <u><u>27,959</u></u>
 Total Schedule V, line 19, column 8	 <u><u>100,987</u></u>

See Accountants' Compilation Report

Glen Oaks Nursing and Rehabilitation Centre, Ltd.
Provider # 0022111
12/31/01

SCHEDULE D

XIX. SUPPORT SCHEDULES

D. Employee Benefits and Payroll Taxes
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	24,811
FUTA	439
SUTA	808
401K Match	3,493
Insurance - Hospital	26,616
Other Employee Benefits	2,793
Workers Compensation Insurance	1,404
Profit Sharing Plan Contribution	9,495
Total allocated from Management Co.	69,859

See Accountants' Compilation Report

Glen Oaks Nursing and Rehabilitation Centre, Ltd.
Provider # 0022111
12/31/01

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
BlueCross/Blue Shield Exchange	1,685
Sundry Payable	(7,951)
Due to Third Party	316,883
Accrued Rent	0
Accrued Profit Sharing	74,901
Refunds Exchange	5,166
Accrued Management Fees	64,000
Total, Page 17, Line36	454,684

See Accountants' Compilation Report

Glen Oaks Nursing and Rehabilitation Centre, Ltd.
Provider # 0022111
12/31/01

SCHEDULE F

PAGE 5, SCHEDULE VI. ADJUSTMENT DETAIL
Schedule A. Nonallowable Expenses
Line 29 - Other Non-allowable costs

Description	Amount	Reference
Patient Clothing	-2,449	43
Non-allowable professional fees	-4,007	19
Adjust mgt. co. med supplies - med'a' purchases to cost	-86,127	10
Adjust mgt. co. med supplies - 'other' purchases to cost	-29,469	10
Defer 2001 painting & decorating	-8,181	6
Amortization of current year deferred maintenance	34,883	6
Adjust mgt. co. food purchases to cost	-637	2
Total	<u>-95,987</u>	

See Accountants' Compilation Report

Glen Oaks Real Estate & Development, LLC
Accrued Real Estate Taxes
12/31/2001

SCHEDULE G

	Accrued 1/01/01	Payments	Expense	Accrued 12/31/01
Balance @ 1/01/2001	(321,000.00)		(321,000.00)	
2000 real estate taxes paid		303,160.15	303,160.15	
Cash received for reduction in 1995, 1996, 1997, 1998 & 1999 real estate taxes		(106,409.94)	(106,409.94)	
Estimated 2001 real estate taxes:				
2000 taxes	303,160.15			
Estimated increase	0.03			
Estimated 2001 taxes	310,739.15			
USE	311,000.00		311,000.00	(311,000.00)
Totals	(321,000.00)	196,750.21	186,750.21	(311,000.00)

Real estate tax history:

Year	Amount	Increase \$	%
1992	268,135.26		
1993	276,387.40	8,252.14	3.08%
1994	293,076.34	16,688.94	6.04%
1995	299,722.22	6,645.88	2.27%
1996	301,089.35	1,367.13	0.46%
1997	303,074.24	1,984.89	0.66%
1998	305,668.32	2,594.08	0.86%
1999	312,803.95	7,135.63	2.33%
2000	303,160.15	(9,643.80)	-3.08%

See Accountants' Compilation Report

Cell: C20

Comment: Formula failed to convert

Glen Oaks Nursing and Rehabilitation Centre, Ltd.
 Provider I.D. #0022111
 December 31, 2001

SCHEDULE H

Page 3, Schedule V, Line 23, Col. 8
 Inservice Training and Education

Training Material or Person(s) Attending	Date Attended	Location	Title Sponsor / Vendor	Total Cost
Simcha Dachs	1/25/2001	Lincolnwood	OBRA Surveys: Provider Protection Strategies	125
Nursing Staff	1/3/2001	Facility	Pulmonary Exchange Inservice Education: Trach Care/Suctioning	60
Southern Illinois University	2/14/2001		CNA Competency Testing	200
Simcha Dachs	5/03/01	Lincolnwood	Lawsuit Protection Plan, Part II: Wound Management	150
Kevin Codd	6/14/01,6/21/01,6/28/01	Chicago	Food Safety Institute: Sanitation Certification Course	365
Southern Illinois University	6/15/2001		CNA Competency Testing	300
Karl Quilter	6/26/2001	Chicago	Food Safety Institute: Sanitation Certification Renewal	385
Southern Illinois University	9/14/2001		CNA Competency Testing	350
Simcha Dachs, Maria Martinez	10/11/2001	Lincolnwood	The New MI Regulations - A Detailed Review of IDPH Subpart S	150
Nursing Staff	10/08/01	Chicago	Cynthia Chow & Associates Seminar	485
Southern Illinois University			CNA Competency Testing	250
Simcha Dachs	5/10/2001	Lincolnwood	Successful Marketing Through Relationship Building	30
Simcha Dachs, Administrative Staff	7/18/2001	Lincolnwood	Where Is My 2299 - An Insider's Guide To Cook Co. Medical Field Operations	300
Simcha Dachs	7/26/2001	Lincolnwood	Working Successfully With The Media	75
Simcha Dachs	6/13/2001	Lincolnwood	OSHA Requirements - 2001 Update	125
				3,350
Management Company Allocation				619
Reclass CNA Competency Testing To Line 23				(1,100)
TOTAL INSERVICE TRAINING AND EDUCATION				<u><u>2,869</u></u>

See Accountants' Compilation Report

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Glen Oaks Nursing and Rehabilitation Centre, LTD.
Provider #0022111
12/31/2001

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8
Other Admin. Staff Transportation

	Gas, etc.	Licenses/ Stickers	Repairs	Mileage Reimbursement	Total
Direct Expense	2,484	312	914	637	4,348
Allocated from Management Company					3,385
TOTAL	2,484	312	914	637	7,733

See Accountants' Compilation Report

**HEALTH AND HOME MANAGEMENT, INC.
ALLOCATION OF MANAGEMENT COMPANY BUILDING**

SCHEDULE J

ASSET DESCRIPTION	COST	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION	ADDITIONS 7/1/99-	COST	NURSING HOME PERCENTAGE	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE		
	6/30/1999		6/30/1999	12/31/2000	12/31/2000	84.9438%	103,052/460,292 0.223883969	111,372/460,292 0.241959452	101,895/460,292 0.221370348	41,220/460,292 0.08955185	102,753/460,292 0.223234382		
1996 BUILDING PURCHASE	230,000		230,000		<u>230,000</u>	195,371	43,740	47,272	#	43,249	#	17,496	43,613
1998 BUILDING RENOVATION													
GENERAL CONTRACTOR	957,570		957,570		957,570								
ELECTRICAL CONTRACTOR	275,576		275,576		275,576								
HVAC CONTRACTOR	182,130		182,130		182,130								
PLUMBING CONTRACTOR	68,599		68,599		68,599								
ARCHITECT FEES	115,968		115,968		115,968								
OTHER FEES AND PERMITS	33,024		33,024		33,024								
SECURITY SYSTEM	17,953		17,953		17,953								
TELEPHONE SYSTEM	12,500		12,500		12,500								
MISC. BUILDING COMPONENTS	24,226	-15,261	24,226		24,226								
CAPITALIZED INTEREST	121,387		106,126		106,126								
LANDSCAPING	30,000		30,000		30,000								
SPRINKLER SYSTEM	10,720	-24,749	10,720		10,720								
HVAC SYSTEMS	24,749	-10,235	0										
WALL CONSTRUCTION	10,235	-10,634	0										
ELECTRICAL	10,634	-26,075	0										
MISC. IMPROVEMENTS	26,075	-5,900	0										
ASPHALT DRIVEWAY	5,900		0		<u>1,834,392</u>	1,558,202	348,857	377,022	#	344,940	#	139,540	347,844
1999 ACCORD ELECTRIC				17,929	17,929								
HMS + ASSOCIATES-INTERIOR				31,505	31,505								
SAM MORMINO-LANDSCAPING				1,050	1,050								
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468								
MISC.				11,076	11,076								
					<u>63,028</u>	53,538	11,986	12,954	#	11,852	#	4,794	11,952
2000 AQUATIC WORKS - BUILT-IN FISH TANK				5,000	<u>5,000</u>	4,247	951	1,028	#	940	#	380	948
2001 NO ADDITIONS					<u>2,132,420</u>	<u>1,811,359</u>	<u>405,534</u>	<u>438,276</u>	<u>400,981</u>	<u>162,210</u>		<u>404,357</u>	

See Accountants' Compilation Report